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TAX GUIDE

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SUPPLIES OF TAXABLE PROPERTY AND SERVICES TO PRINCE EDWARD ISLAND GOVERNMENT ENTITIES

On April 18, 2012, Prince Edward Island (PEI) announced its plans to implement a harmonized sales tax (HST) effective April 1, 2013.

Under the Canada-Prince Edward Island Comprehensive Integrated Tax Coordination Agreement (CITCA), PEI agreed that, effective April 1, 2013, all PEI government departments, agencies, boards, commissions and Crown corporations will pay HST on their purchases of taxable property and services.

OVERVIEW

PEI government entities pay HST on their purchases of taxable property and services effective April 1, 2013.

Accordingly, suppliers must charge and collect HST on any consideration in respect of a taxable supply to a PEI government entity. In these cases, suppliers should not rely on or accept any exemption requests or certifications requesting HST relief at the point-of-sale.

FURTHER INFORMATION

The Harmonized Sales Tax (HST) is administered by the Canada Revenue Agency (CRA). If you have specific questions on how the HST applies to your business or whether a good or service is taxable, visit the CRA website at www.cra.gc.ca/qsthst or call **1-800-959-5525**.

Copies of this guide are available on our website. For information this guide please contact:

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